




Maricopa County

Internal Audit Department

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To: Maricopa County Board of Supervisors

From: Ross L. Tate, County Auditor 

Subject: Audit Report: Elected Officials Exit/Entrance

Date: April 24, 2013

We have completed our review of the outgoing and incoming elected officials' access to County assets and records. This audit was approved by the Board of Supervisors and conforms to International Standards for the Professional Practice of Internal Auditing.

Our audit objective was to determine that outgoing elected officials' access to County facilities, information systems, bank accounts, procurement cards, and other assets, was appropriately controlled, accounted for, and transferred to incoming elected officials during the December 2012 to January 2013 transition period.

Audit Issue: Access and Security

Observation: We reviewed four elected officials' offices: 1) Justice of the Peace, Arrowhead Justice Court, 2) Justice of the Peace, Highland Justice Court, 3) Justice of the Peace, North Mesa Justice Court, and 4) Constable, Moon Valley Justice Court. We found that access to County facilities and resources was appropriately removed, bank accounts and procurement cards were accounted for and reconciled, and assets were appropriately transferred to incoming elected officials.

Conclusion: We found no exceptions. Controls within the areas reviewed appear to be working as intended.

This report is intended primarily for the information and use of the County Board of Supervisors, County leadership, and other County stakeholders. However, this report is a matter of public record and its distribution is not limited.

We have reviewed this information with management of the four elected offices.

If you have any questions about this report, please contact Eve Murillo, Deputy County Auditor, at 506-7245.